

Amendments to the Claims:

This Listing of Claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-19. (Cancelled Herein)

20. (Currently Amended) A magnetic recording medium for perpendicular recording, comprising:

- a) a substrate;
- b) an underlayer structure disposed over said substrate, said underlayer structure comprising:
 - i) a first soft magnetic underlayer having a first thickness;
 - ii) a second soft magnetic underlayer having a second thickness and a third soft magnetic layer having a third thickness disposed over said first soft underlayer;
 - iii) a first non-magnetic spacer layer disposed between said first and second soft magnetic underlayers; and
 - iv) a second non-magnetic spacer layer disposed between said second soft magnetic underlayer and said third soft magnetic underlayer, wherein said second and said third soft magnetic underlayers are anti-parallel coupled through said second non-magnetic spacer layer, and wherein said first thickness is greater than said second thickness and is greater than said third thickness;
- c) an intermediate layer disposed over said underlayer structure; and
- d) a perpendicular magnetic recording layer disposed over said intermediate layer.

21. (Original) A magnetic recording medium as recited in Claim 20, wherein said substrate comprises aluminum coated with NiP.

22. (Currently Amended) A magnetic recording medium as recited in Claim 20, wherein said first ~~soft magnetic underlayer has an average thickness of~~ is from about 50

nanometers to about 150 nanometers.

23. (Original) A magnetic recording medium as recited in Claim 20, wherein the total thickness of said second soft magnetic underlayer, said third soft magnetic underlayer and said second non-magnetic spacer layer is from about 20 nanometers to about 80 nanometers.

24. (Currently Amended) A magnetic recording medium as recited in Claim 20, wherein said second ~~soft magnetic underlayer~~ thickness and said third ~~soft magnetic underlayer~~ have thickness are substantially the same ~~thickness~~.

25. (Original) A magnetic recording medium as recited in Claim 20, wherein said first, second and third soft magnetic layers have a coercivity of not greater than about 10 Oe.

26. (Currently Amended) A magnetic recording medium as recited in Claim 20, wherein said first, second and third soft magnetic layers have a relative magnetic permeability of at least about 50.

27. (Original) A magnetic recording medium as recited in Claim 20, wherein said first, second and third soft magnetic underlayers are fabricated from the same magnetic material.

28. (Original) A magnetic recording medium as recited in Claim 20, wherein at least one of said first, second and third soft magnetic underlayers is fabricated from a material selected from the group consisting of CoZrNb, CoZrTa, FeCoB and FeTaC.

29. (Original) A magnetic recording medium as recited in Claim 20, wherein said first non-magnetic spacer layer is selected from the group consisting of carbon, Ta or Ta-oxide.

30. (Original) A magnetic recording medium as recited in Claim 20, wherein said second non-magnetic spacer layer is fabricated from Ru.

31. (Original) A magnetic recording medium as recited in Claim 20, wherein said intermediate layer comprises a first intermediate sub-layer and a second intermediate sub-layer.

32. (Original) A magnetic recording medium as recited in Claim 20, wherein said intermediate layer comprises a first intermediate sub-layer selected from the group consisting of Ta, Ti or alloys thereof and a second intermediate sub-layer selected from the

group consisting of Ru and alloys thereof.

33. (Original) A magnetic recording medium as recited in Claim 20, wherein said intermediate layer comprises a first intermediate sub-layer having a thickness of from about 1 nanometers to about 3 nanometers and a second intermediate sub-layer having a thickness of from about 5 nanometers to about 40 nanometers.

34. (Original) A magnetic recording medium as recited in Claim 20, wherein said perpendicular recording layer comprises an oxide selected from the group consisting of oxides of CoCrPt, CoCrPtB, CoCrPtSi and CoCrPtBSi.

35-41. (Cancelled Herein)

42. (New) A magnetic recording medium as recited in Claim 20, wherein said first thickness is greater than the sum total thickness of said second thickness and said third thickness.

43. (New) A magnetic recording medium as recited in Claim 20, wherein said first thickness is from about 50 nanometers to about 150 nanometers and wherein the sum total thickness of said second soft magnetic underlayer, said third soft magnetic underlayer and said second non-magnetic spacer layer is from about 20 nanometers to about 80 nanometers.